## TOWN OF GILBERT SALES TAX CATEGORIES AND RATES

Activity	Businesses subject to tax	State Rate	City Rate	Combined
Advertising	Newspapers, Periodicals, Direct Mail Magazines, Billboards, Radio & TV (NO State Tax)	0%	1.50%	1.50%
Amusements	Theaters, Exhibitions, Circus, Sporting Events Health Clubs & Spas (NO State Tax on Health Clubs & Spas)	6.3%	1.50%	7.80%
Contracting	Contractors (Brochure Available)	6.3%	1.50%	7.80%
Speculative Builders	Owner - builders who contract to sell within 2 years of completion No State Tax (Brochure Available)	0%	1.50%	1.50%
Printing	Printers, copiers, engraving	6.3%	1.50%	7.80%
Publishing	Newspapers, Magazines (Includes Advertising for City but NOT State)	6.3%	1.50%	7.80%
Hotel	Hotels & other transient lodging facilities (Any rental that is less than 30 days)	7.27%	4.50%	11.77%
Residential Rentals	Apartments, homes, condos (NO State tax except as defined under hotel)	0.0%	1.50%	1.50%
Commercial Rent	Offices, buildings, land (* The 0.05% is a County Tax collected by the State)	0.5% *	1.50%	2.00%
Personal Property Rent	Equipment rentals, leases, tangible property	6.3%	1.50%	7.80%
Restaurant and Bars	Restaurants, bars, caterers	6.3%	1.50%	7.80%
Retail	Stores selling at retail (Internet sales are taxable if sold in Gilbert and delivered within the State of Arizona)	6.3%	1.50%	7.80%
Retail - Grocery	Gilbert <b>does not</b> exempt grocery items - see section 58-465 Q for allowed food exemptions	0.0%	1.50%	1.50%
Telecommunications	Telephone companies, burglar alarms, pagers (STATE HAS EXTRA TAXES)	6.3%	1.50%	7.80%
Transporting for Hire	Towing Companies, Freight if originating in Gilbert (NO TAX ON TOWING IF HIGHWAY TAX PAID)	6.3%	1.50%	7.80%
Use Tax	State imposed only - Gilbert does not have Use Tax	5.6%	0.0%	5.6%
Utilities	Electric power, water, gas	6.3%	1.50%	7.80%